



General Assembly

January Session, 2003

Raised Bill No. 6632

LCO No. 4077

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

***AN ACT CONCERNING THE WITHHOLDING OF TAX FOR CERTAIN
GUEST SPEAKERS AND VISITING TEACHERS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (b) of section 12-705 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective July*
3 *1, 2003, and applicable to taxable years commencing on or after January 1,*
4 *2003*):

5 (b) The commissioner may, if such action is deemed necessary for
6 the protection of the revenue and under such regulations as he or she
7 may adopt, require persons other than employers (1) to deduct and
8 withhold taxes from payments made by such persons to residents of
9 this state, nonresidents and part-year residents, except that such
10 regulations shall not apply to payments made by any college or
11 university to a guest speaker or visiting teacher whose services
12 rendered for such payment are completed in less than thirty
13 consecutive days. As used in this subsection, "college or university"
14 means a public or private institution of higher education which is
15 engaged primarily in education beyond the high school level and the
16 property of which is exempt from taxation under any of the

17 subdivisions of section 12-81, (2) to file a withholding return as
18 prescribed by the commissioner, and (3) to pay over to the
19 commissioner, or to a depositary designated by the commissioner, the
20 taxes so required to be deducted and withheld, in accordance with a
21 schedule established in such regulations.

This act shall take effect as follows:	
Section 1	<i>July 1, 2003, and applicable to taxable years commencing on or after January 1, 2003</i>

Statement of Purpose:

To exempt colleges and universities from the requirements to withhold taxes for guest speakers and visiting teachers.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]